



HOUSE OF REPRESENTATIVES

SB 1157

small property tax balance delinquency
Prime Sponsor: Senator Burges, LD 22

DP Committee on Ways and Means

DP Caucus and COW

X Transmitted to the Governor

OVERVIEW

SB 1157 delays the date of delinquency for property taxes equaling \$100 or less from November 1 to December 31.

PROVISIONS

1. Extends the date of delinquency for property taxes equaling \$100 or less from November 1 to December 31.
2. Makes technical changes.

CURRENT LAW

A.R.S. § 42-18052 specifies the dates in which property tax payments are due and when they are delinquent. If a taxpayer owes \$100 or less in property taxes, the entire amount is due on October 1 of each year and is considered delinquent if not paid by November 1 at 5:00 P.M.